

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
East Porter County School Corp (6510)

| East Porter County School Corp (6510) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$6,298,439 | \$6,501,260 | \$6,624,215 | \$6,471,681 | 1% | -2% |
| Group Health Insurance (222) | \$1,154,997 | \$1,307,689 | \$1,271,422 | \$1,567,533 | 8% | 23% |
| Other Purchased Professional and Technical Services (319) | \$598,719 | \$810,823 | \$861,800 | \$854,806 | 9% | -1% |
| Social Security-Certified Employee Retirement (212) | \$466,429 | \$479,572 | \$485,892 | \$469,504 | 0% | -3% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$324,315 | \$223,888 | \$393,550 | \$362,560 | 3% | -8% |
| Noncertified Salaries (120) | \$417,127 | \$432,379 | \$394,450 | \$354,234 | -4% | -10% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$207,999 | \$196,743 | \$270,296 | \$300,810 | 10% | 11% |
| Textbooks (630) | \$113,212 | \$444,272 | \$211,567 | \$267,330 | 24% | 26% |
| Operational Supplies (611) | \$114,725 | \$127,279 | \$112,804 | \$113,251 | 0% | 0% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$147,234 | \$87,283 | \$135,205 | \$91,976 | -11% | -32% |
| Licensed Employees Temporary Salaries (135) | \$116,108 | \$89,078 | \$95,255 | \$76,235 | -10% | -20% |
| Severance/Early Retirement Pay (213) | \$42,300 | \$43,509 | \$42,042 | \$49,900 | 4% | 19% |
| Social Security-Noncertified Employee Retirement (211) | \$32,807 | \$35,630 | \$31,946 | \$29,647 | -3% | -7% |
| Nonlicensed Employees Temporary Salaries (136) | \$2,763 | \$3,487 | \$22,795 | \$24,413 | 72% | 7% |
| Travel (580) | \$18,803 | \$19,566 | \$12,648 | \$18,813 | 0% | 49% |
| Purchased Professional and Technnical Instruction Services (311) | \$69,724 | \$73,555 | \$11,218 | \$16,468 | -30% | 47% |
| Group Life Insurance (221) | \$11,105 | \$13,086 | \$12,747 | \$14,764 | 7% | 16% |
| Periodicals (650) | \$5,283 | \$5,671 | \$8,117 | \$9,798 | 17% | 21% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$12,234 | \$17,862 | \$15,638 | \$9,062 | -7% | -42% |
| Other General Supplies (615, 660 to 689) | \$18,036 | \$22,132 | \$17,213 | \$8,291 | -18% | -52% |
| Library Books (640) | \$10,726 | \$11,297 | \$5,618 | \$4,402 | -20% | -22% |
| Public Employees Retirement Fund (214) | \$2,214 | \$2,154 | \$3,471 | \$2,234 | 0% | -36% |
| Miscellaneous Objects (876 to 899) | \$1,293 | \$913 | \$941 | \$1,659 | 6% | 76% |
| Dues and Fees (810) | \$0 | \$0 | \$39 | \$535 | N/A | > 500% |
| Other Employee Benefits (241 to 290) | \$0 | \$1,239 | -\$600 | \$122 | N/A | N/A |
| Unemployment compensation (230) | \$3,876 | \$689 | \$3,036 | \$101 | -60% | -97% |
| Equipment (730) | \$26,002 | \$69,952 | \$30,550 | \$0 | -100% | -100% |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$100 | \$20,458 | \$0 | \$0 | -100% | N/A |
| Seldom or Non-Recurring Purchases (873) | \$5,500 | \$199 | \$0 | \$0 | -100% | N/A |
| Computer Hardware (741) | \$812 | \$40,282 | \$19,730 | \$0 | -100% | -100% |
| Buildings (720) | \$0 | \$1,936 | \$0 | \$0 | N/A | N/A |
| Student Academic Achievement Total | \$10,222,880 | \$11,083,883 | \$11,093,605 | \$11,120,127 | 2% | 0% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$840,781 | \$856,533 | \$862,025 | \$889,826 | 1% | 3% |

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| Noncertified Salaries (120) | \$369,248 | \$380,644 | \$382,527 | \$402,021 | 2% | 5% |
| Group Health Insurance (222) | \$202,118 | \$241,930 | \$203,591 | \$253,841 | 6% | 25% |
| Social Security-Certified Employee Retirement (212) | \$63,812 | \$65,005 | \$65,357 | \$67,003 | 1% | 3% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$69,843 | \$44,926 | \$65,880 | \$52,815 | -7% | -20% |
| Public Employees Retirement Fund (214) | \$35,333 | \$23,153 | \$35,631 | \$32,691 | -2% | -8% |
| Social Security-Noncertified Employee Retirement (211) | \$27,306 | \$28,020 | \$27,676 | \$28,952 | 1% | 5% |
| Other Employee Benefits (241 to 290) | \$7,200 | \$17,183 | \$13,653 | \$13,114 | 16% | -4% |
| Operational Supplies (611) | \$19,351 | \$15,531 | \$15,100 | \$12,432 | -10% | -18% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$10,891 | \$6,946 | \$12,954 | \$10,761 | 0% | -17% |
| Other Purchased Professional and Technical Services (319) | \$4,090 | \$5,620 | \$6,915 | \$9,880 | 25% | 43% |
| Severance/Early Retirement Pay (213) | \$7,000 | \$11,091 | \$9,795 | \$7,100 | 0% | -28% |
| Postage and Postage Machine Rental (532) | \$5,524 | \$2,685 | \$3,271 | \$5,947 | 2% | 82% |
| Dues and Fees (810) | \$2,009 | \$1,650 | \$409 | \$3,785 | 17% | > 500% |
| Nonlicensed Employees Temporary Salaries (136) | \$1,108 | \$3,049 | \$4,314 | \$3,550 | 34% | -18% |
| Travel (580) | \$2,855 | \$5,221 | \$3,173 | \$3,237 | 3% | 2% |
| Miscellaneous Objects (876 to 899) | \$0 | \$0 | \$0 | \$2,597 | N/A | N/A |
| Group Life Insurance (221) | \$2,213 | \$2,259 | \$1,908 | \$1,906 | -4% | 0% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$1,891 | \$2,807 | \$2,417 | \$878 | -17% | -64% |
| Licensed Employees Temporary Salaries (135) | \$0 | \$0 | \$0 | \$60 | N/A | N/A |
| Equipment (730) | \$51 | \$102 | \$0 | \$0 | -100% | N/A |
| Telephone (531) | \$0 | \$0 | \$500 | \$0 | N/A | -100% |
| Student Instructional Support Total | \$1,672,624 | \$1,714,355 | \$1,717,093 | \$1,802,398 | 2% | 5% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$1,727,144 | \$1,760,257 | \$1,768,101 | \$1,810,247 | 1% | 2% |
| Operational Supplies (611) | \$517,233 | \$536,564 | \$550,300 | \$570,590 | 2% | 4% |
| Heating and Cooling for Buildings - Electricity (621) | \$395,366 | \$483,579 | \$489,064 | \$515,386 | 7% | 5% |
| Other Purchased Services (593) | \$150,400 | \$91,569 | \$372,255 | \$388,408 | 27% | 4% |
| Group Health Insurance (222) | \$273,079 | \$347,766 | \$281,966 | \$306,726 | 3% | 9% |
| Heating and Cooling for Buildings - Gas (622) | \$172,468 | \$151,965 | \$163,676 | \$216,011 | 6% | 32% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$247,136 | \$192,555 | \$198,456 | \$210,198 | -4% | 6% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$127,802 | \$167,759 | \$130,875 | \$196,159 | 11% | 50% |
| Certified Salaries (110) | \$127,393 | \$129,240 | \$147,868 | \$166,932 | 7% | 13% |
| Social Security-Noncertified Employee Retirement (211) | \$132,982 | \$135,181 | \$136,401 | \$140,348 | 1% | 3% |
| Gasoline and Lubricants (613) | \$116,828 | \$145,980 | \$152,913 | \$134,648 | 4% | -12% |
| Public Employees Retirement Fund (214) | \$70,650 | \$46,947 | \$77,044 | \$69,822 | 0% | -9% |

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| Nonlicensed Employees Temporary Salaries (136) | \$36,835 | \$35,712 | \$45,761 | \$61,729 | 14% | 35% |
| Tires and Repairs (612) | \$4,273 | \$15,262 | \$33,089 | \$39,601 | 74% | 20% |
| Other Purchased Professional and Technical Services (319) | \$14,463 | \$30,185 | \$27,356 | \$38,949 | 28% | 42% |
| Purchased Services; Student Transportation Services (510) | \$32,690 | \$41,077 | \$42,141 | \$38,635 | 4% | -8% |
| Board Members Compensation (115) | \$30,600 | \$30,033 | \$30,800 | \$34,367 | 3% | 12% |
| Utility Services Water and Sewage (411) | \$28,229 | \$23,993 | \$24,810 | \$25,100 | -3% | 1% |
| Telephone (531) | \$24,237 | \$22,455 | \$20,985 | \$21,832 | -3% | 4% |
| Dues and Fees (810) | \$19,398 | \$18,656 | \$15,934 | \$18,878 | -1% | 18% |
| Miscellaneous Objects (876 to 899) | \$8,267 | \$21,270 | \$10,535 | \$18,638 | 23% | 77% |
| Utility Services Removal of Refuse and Garbage (412) | \$12,503 | \$14,781 | \$12,165 | \$18,185 | 10% | 49% |
| Travel (580) | \$9,106 | \$9,743 | \$11,883 | \$16,710 | 16% | 41% |
| Equipment (730) | \$2,196 | \$4,691 | \$1,039 | \$13,691 | 58% | > 500% |
| Social Security-Certified Employee Retirement (212) | \$9,695 | \$9,711 | \$11,479 | \$12,535 | 7% | 9% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$2,950 | \$2,170 | \$0 | \$9,935 | 35% | N/A |
| Computer Hardware (741) | \$313 | \$1,131 | \$1,764 | \$8,611 | 129% | 388% |
| Group Life Insurance (221) | \$9,885 | \$2,024 | \$5,143 | \$4,899 | -16% | -5% |
| Light and Power - Other than Heating and Cooling (625) | \$1,157 | \$932 | \$1,011 | \$4,195 | 38% | 315% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$3,988 | \$2,526 | \$4,861 | \$4,032 | 0% | -17% |
| Advertising (540) | \$1,625 | \$1,917 | \$1,939 | \$3,943 | 25% | 103% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$2,486 | \$1,594 | \$4,258 | \$3,731 | 11% | -12% |
| Awards (875) | \$6,500 | \$2,500 | \$2,500 | \$3,000 | -18% | 20% |
| Postage and Postage Machine Rental (532) | \$2,349 | \$4,320 | \$2,066 | \$2,537 | 2% | 23% |
| Other Employee Benefits (241 to 290) | \$3,000 | \$4,311 | \$3,728 | \$2,195 | -8% | -41% |
| Severance/Early Retirement Pay (213) | \$4,200 | \$4,200 | \$4,763 | \$1,000 | -30% | -79% |
| Periodicals (650) | \$130 | \$0 | \$444 | \$945 | 64% | 113% |
| Official Bond Premiums (525) | \$841 | \$705 | \$638 | \$725 | -4% | 14% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$1,052 | \$1,731 | \$1,390 | \$499 | -17% | -64% |
| Improvements Other Than Buildings (715) | \$0 | \$0 | \$0 | \$404 | N/A | N/A |
| Purchased Property Services; Rentals (440) | \$0 | \$0 | \$440 | \$345 | N/A | -22% |
| Transfer Tuition - Other (569) | \$0 | \$407 | \$694 | \$0 | N/A | -100% |
| Other purchased property services (490 to 499) | \$1,000 | \$0 | \$0 | \$0 | -100% | N/A |
| Unemployment compensation (230) | \$246 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Property Services; Cleaning Services (420) | \$271 | \$0 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$4,332,966 | \$4,497,398 | \$4,792,534 | \$5,135,320 | 4% | 7% |
| Nonoperational | | | | | | |

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| Redemption of Principal (831) | \$3,158,671 | \$3,298,911 | \$3,466,030 | \$3,679,380 | 4% | 6% |
| Interest on Bonds or Notes (832) | \$2,415,368 | \$2,238,524 | \$2,085,901 | \$1,919,498 | -6% | -8% |
| Buildings (720) | \$291,349 | \$518,297 | \$247,408 | \$875,479 | 32% | 254% |
| Purchased Property Services; Rentals (440) | \$517,083 | \$609,926 | \$614,557 | \$661,106 | 6% | 8% |
| Computer Hardware (741) | \$139,792 | \$499,520 | \$438,081 | \$344,005 | 25% | -21% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$88,953 | \$190,345 | \$149,289 | \$221,597 | 26% | 48% |
| Noncertified Salaries (120) | \$139,271 | \$144,404 | \$147,184 | \$158,207 | 3% | 7% |
| Equipment (730) | \$146,308 | \$98,440 | \$166,028 | \$144,755 | 0% | -13% |
| Certified Salaries (110) | \$70,326 | \$80,353 | \$70,840 | \$82,905 | 4% | 17% |
| Other Purchased Professional and Technical Services (319) | \$137,902 | \$91,135 | \$76,886 | \$26,369 | -34% | -66% |
| Improvements Other Than Buildings (715) | \$0 | \$6,271 | \$26,815 | \$15,937 | N/A | -41% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$105 | \$0 | \$9,170 | \$15,346 | 248% | 67% |
| Social Security-Noncertified Employee Retirement (211) | \$10,344 | \$8,445 | \$11,110 | \$11,391 | 2% | 3% |
| Purchased Property Services; Construction Services (450) | \$1,176,665 | \$619,224 | \$0 | \$6,857 | -72% | N/A |
| Teacher Retirement Fund, After 7-1-95 (216) | \$3,098 | \$884 | \$5,347 | \$5,369 | 15% | 0% |
| Connectivity (744) | \$0 | \$0 | \$1,795 | \$5,350 | N/A | 198% |
| Social Security-Certified Employee Retirement (212) | \$5,377 | \$4,649 | \$5,172 | \$5,015 | -2% | -3% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$1,153 | \$309 | \$1,250 | \$604 | -15% | -52% |
| Operational Supplies (611) | \$0 | \$122 | \$0 | \$372 | N/A | N/A |
| Public Employees Retirement Fund (214) | \$523 | \$4 | \$723 | \$363 | -9% | -50% |
| Group Life Insurance (221) | \$43 | -\$11 | \$0 | \$0 | -100% | N/A |
| Group Health Insurance (222) | \$3,006 | -\$1,369 | \$21 | \$0 | -100% | -100% |
| Advertising (540) | \$0 | \$261 | \$219 | \$0 | N/A | -100% |
| Dues and Fees (810) | \$0 | \$0 | \$300 | \$0 | N/A | -100% |
| Unemployment compensation (230) | \$981 | \$0 | \$0 | \$0 | -100% | N/A |
| Vehicles (731) | \$0 | \$33,034 | \$22,845 | \$0 | N/A | -100% |
| Land and Easements (710) | \$493,958 | \$20 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Instruction Services (311) | \$0 | \$0 | \$5,000 | \$0 | N/A | -100% |
| Nonoperational Total | \$8,800,277 | \$8,441,696 | \$7,551,971 | \$8,179,907 | -2% | 8% |
| Grand Total | \$25,028,747 | \$25,737,331 | \$25,155,203 | \$26,237,752 | 1% | 4% |